

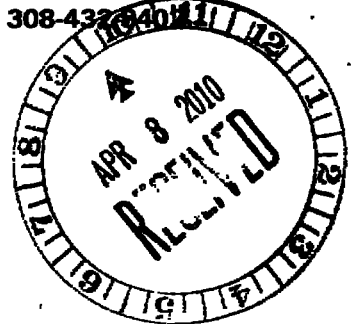


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7 April 2010

Ms. Cynthia T. Brown, Chief
Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street S.W.
Washington DC 20024

Re: STB Finance Docket No. 35352, *Petition of Nebkota Railway, Inc. And West Plains Co. for a Declaratory Order*

Dear Ms. Brown:

Nebraska North Western Railroad Inc. (NNW) wishes to advise the Board that it is in complete agreement with the Reply submitted by the Dakota, Minnesota & Eastern Railroad Corporation (DM&E) dated March 31, 2010 in the above referenced matter.

We fully agree with the outline of the facts provided by DM&E in their March 31, 2010 Reply and endorse the DM&E's position that the Board should deny the Petitioner's request for a procedural decision and its Petition for Declaratory Order.

Respectfully,

A handwritten signature in dark ink, appearing to read "J. C. Nielsen".
J. C. Nielsen,
President

ENTERED
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